

For the CALENDAR year ~~or~~ other tax year beginning

mo	day	yr

 and ending

mo	day	yr

Due Date for CALENDAR year is on or before April 16, 1991 or 15th day of 4th month after the close of the fiscal period.

STEP 1 Place LABEL HERE Otherwise, please print or type	Name of Estate or Trust	FEDERAL IDENTIFICATION NUMBER _____
	Address of Fiduciary	GRANTOR TYPE TRUST YES <input type="checkbox"/> NO <input type="checkbox"/>
	City or Town, State and Zip Code	ARE YOU REQUIRED TO FILE A FEDERAL 1041 for 1990 YES <input type="checkbox"/> NO <input type="checkbox"/>
STEP 2 Federal Information and Special Return Types	<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed by the fiduciary which has not been previously reported to N.H. Years covered by IRS _____ Submit changes under a separate cover with form RP-87	
	<input type="checkbox"/> INITIAL RETURN <input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN <input type="checkbox"/> SHORT PERIOD RETURN ONLY CHECK IF THE BOX APPLIES — SEE INSTRUCTIONS	
STEP 3	COMPLETE PAGE 2 BEFORE COMPUTING TAX	
STEP 4 Figure Your Tax	8. Adjusted Gross Business Profits (from page 2, line 7)	8. [] []
	9. New Hampshire Apportionment Percentage (RP-80, express as a decimal to 6 places)	9. [.] [] [] [] [] []
	10. New Hampshire Taxable Business Profits (line 8 x line 9)	10. [] [] [] [] [] []
	11. New Hampshire Business Profits Tax (line 10 x 8%)	11. [] [] [] [] [] []
STEP 5 Figure Your Credits, Interest and Penalties	12. Credits: (a) Tax paid with Application for Extension 12(a)	[] []
	(b) Payments from 1990 Declaration of Estimated Tax. 12(b)	[] []
	(c) Credit carried over from prior year 12(c)	[] []
	(d) Credits allowed under RSA 77-A:5 12(d)	[] []
	(e) Payment made with original return (amended returns only) . . 12(e)	[] []
	(f) Other Credits or payments (attach schedule). 12(f)	[] []
	13. Balance of Tax Due (line 11 less line 12).	13. [] []
	14. Additions to Tax: (a) Interest. 14(a) (See instructions) (b) Failure to Pay. 14(b) (c) Failure to File. 14(c) (d) Underpayment of Estimated Tax. 14(d)	[] [] [] [] [] [] [] []
STEP 6 Figure Your Balance Due or Overpayment	15. Balance Due (line 13 plus line 14.) Make check payable to: State of New Hampshire 15. (If less than \$1.00 do not pay)	[] []
	16. Overpayment (line 13 adjusted by line 14, if applicable) 16.	[] []
	17. Apply Overpayment to: (a) Credit on 1991 Estimate 17(a) (b) Refund: 17(b) (Please allow 12 weeks for processing of your refund)	[] [] [] []

OFFICE USE ONLY

IF A FEDERAL FORM 1041 IS REQUIRED, THEN THIS RETURN MUST BE ACCOMPANIED BY A COMPLETED AND LEGIBLE COPY OF THE U.S. FIDUCIARY INCOME TAX RETURN, AND APPLICABLE SCHEDULES.

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

Signature of Trustee, Executor or Fiduciary

Date _____

Signature of Paid Preparer Other than Taxpayer

Date _____

Title

Preparer's Identification Number

MAIL TO:

**DEPT. OF REVENUE ADMINISTRATION
RETURNS PROCESSING DIVISION
61 SOUTH SPRING STREET, P.O. BOX 637
CONCORD, NH 03302-0637**

Preparer Address

City or Town, State, and Zip Code

1. INCOME

(a) Gross receipts or sales	1(a)		
(b) Less returns and allowances	1(b)		
(c) Subtotal (1(a) minus 1(b))	1(c)		
(d) Cost of goods sold and/or operations (attach schedule)	1(d)		
(e) Gross profit (line 1(c) less line 1(d))	1(e)		
(f) Gross rents	1(f)		
(g) Other income (attach schedule)	1(g)		
(h) TOTAL INCOME (Add lines 1(e) through 1(g))	1(h)		

2. DEDUCTIONS

(a) Fiduciary fees as actually paid	2(a)		
(b) Salaries and wages	2(b)		
(c) Repairs	2(c)		
(d) Bad debts	2(d)		
(e) Rental expenses	2(e)		
(f) Taxes	2(f)		
(g) Interest	2(g)		
(h) Contributions	2(h)		
(i) Depreciation	2(i)		
(j) Travel or entertainment expenses	2(j)		
(k) Advertising	2(k)		
(l) Other deductions (attach schedule)	2(l)		
(m) TOTAL DEDUCTIONS (Add lines 2(a) through 2(l))	2(m)		

3. NET GAIN OR (LOSS) FROM SALE OF ASSETS. (SEE INSTRUCTIONS) Attach schedule if additional space is needed.

(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 & 3
(a)			
(b)			
(c)			
(d)			
(e) TOTAL			3(e)

4. INSTALLMENT GAIN OR (LOSS) Attach schedule if additional space is needed.

(1) Date of Original Sale Mo Day Year	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 & 3
(a)			
(b)			
(c)			
(d)			
(e) TOTAL			4(e)

5. GROSS BUSINESS PROFITS (1(h) adjusted by lines 2(m), 3(e), and 4(e)) If a loss attach form RP-131 . . . 5**6. NH ADDITIONS AND DEDUCTIONS**

(a) Add back income taxes or franchise taxes measured by income for which a deduction was included in line 5 above	6(a)		
(b) NH Net Operating Loss Deduction (Attach form RP-132)	6(b)		
(c) Interest on US obligations	6(c)		
(d) Interest and dividends subject to tax under RSA 77	6(d)		
(e) Add the amount of the increase in the basis of assets which was due to the sale or exchange of interest in the trust (RSA 77-A:4, XIV)	6(e)		
(f) Other additions and deductions required by RSA 77-A:4 (Attach schedule)	6(f)		
(g) Total additions and deductions (combine lines 6(a) through 6(f))	6(g)		

7. ADJUSTED GROSS BUSINESS PROFITS (line 5 adjusted by line 6(g)) . . . 7